UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY

IN RE: : CHAPTER 11

NICKELS MIDWAY PIER, LLC, : CASE NO. 03-49462 (GMB)

Debtor.

CERTIFICATE OF SERVICE

I, Nicole A. Ramos, hereby certify that on this 15th day of September, 2006, I have caused a true and correct copy of the foregoing Memorandum Opinion and Order in the above-referenced bankruptcy matter to be served on the following by placing same in the United States Mail, addressed as follows:

Frederic R. Cohen, Esquire Sherman, Silverstein, Kohl, Rose & Podolsky, P.A. 4300 Haddonfield Road, Suite 311 Pennsauken, NJ 08109 Attorneys for Debtor

Michael A. Zindler, Esquire Brian W. Hofmeister, Esquire Teich Groh 691 State Highway 33 Trenton, NJ 08619 Attorneys for Debtor

Office of the United States Trustee One Newark Center, Suite 2100 1085 Raymond Boulevard Newark, NJ 07102 Arthur J. Abramowitz, Esquire Jerrold N. Poslusny, Jr., Esquire Cozen O'Connor 457 Haddonfield Road, Suite 300 Cherry Hill, NJ 08002 Attorneys for Wild Waves, LLC

Willis F. Flower, Esquire Ford, Flower & Hasbrouck Central Square, Box 405 Linwood, NJ 08221 Attorneys for Wild Waves, LLC

/s/ Nicole A. Ramos
Judicial Assistant to the
Honorable Gloria M. Burns, U.S.B.J.